

## MINUTES

### STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**April 23 - 24, 2013**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Tuesday, April 23, 2013 and Wednesday, April 24, 2013, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

The purposes of the meeting were to review information and statistics concerning the CPA Examination, review information concerning reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, conduct formal administrative hearings, consider executive session matters, and to transact any other business that required the Board's attention.

The following Members were present:

|                            |   |                         |
|----------------------------|---|-------------------------|
| Michael A. Tham, CPA       | - | Chairman                |
| Michael B. Bruno, CPA      | - | Secretary               |
| Mark P. Harris, CPA        | - | Treasurer               |
| Desireé Honoré Thomas, CPA | - | Member                  |
| Michael D. Bergeron, CPA   | - | Member (11:00 a.m.)     |
| Lynn V. Hutchinson, CPA    | - | Member                  |
| Letti Lowe-Ardoin, CPA     | - | Member (April 23, 2013) |

Also present were:

|         |                           |   |  |
|---------|---------------------------|---|--|
| Staff:  | Darla M. Saux, CPA        | - | Executive Director                                       |
|         | Clinton J. Cognevich      | - | Director of Administration                               |
|         | Michael A. Henderson, CPA | - | Consultant   |
|         | Lisa A. Benefield         | - | Compliance Investigator 2                                |
| Guests: | Ronald A. Gitz, II, CPA   | - | Executive Director, LCPA                                 |
|         | Diane Jones               | - | Director of Professional<br>Development & Training, LCPA |
|         | Stacey Lockwood           | - | Director of Professional<br>Oversight, LCPA              |

The meeting was called to order by Chairman Mr. Tham at 9:10 a.m. on Tuesday, April 23, 2013, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:13 a.m. on Wednesday, April 24, 2013, upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted.

**I. CHAIRMAN'S REPORT**

**A. Darla M. Saux, CPA – New Executive Director**

Darla M. Saux, CPA was hired as Executive Director of the Board by the Board's Executive Director Search Committee. The official start date was April 22, 2013.

**B. Resolutions – New Executive Director**

**1. Authorization for Executive Responsibilities and Duties**

The Board was asked to consider a resolution to designate Darla M. Saux as the appointing authority for the agency's classified staff positions; official custodian of the agency's records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements.

“BE IT RESOLVED: Darla M. Saux is designated appointing authority for the agency's classified staff positions; official custodian of the agency's records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements.

By motion of Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board adopted the above resolution.

**2. Resolution for Iberia Bank Maintenance Form**

The Board was informed that a separate resolution is required to designate Mrs. Saux as the Administrator who may set up users for online access under the terms of the Iberia PLUS Banking Business services available for the Board's checking account.

“BE IT RESOLVED: Darla M. Saux is designated by the Board as Administrator who may set up users for online account access under the terms of the Iberia PLUS Banking Business services available for the Board's checking account. The Board Chairman and Secretary, as authorized signers on this bank account, are hereby authorized to execute the Iberia Bank Maintenance Form necessary to add Darla M. Saux and to remove the current name, Michael A. Henderson, as Administrator.

By motion of Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board adopted the above resolution.

**C. Clinton J. Cognevich - Interim Executive Director / Director of Administration**

At the January 2013 Board Meeting Mr. Cognevich was appointed as Interim Executive Director effective January 21, 2013, until a new Executive Director was appointed. Mr. Cognevich resumed his title as Director of Administration effective April 22, 2013. Chairman Mr. Tham had made a compensation adjustment for Mr. Cognevich's tenure as both Interim Executive Director and Director of Administration, which was ratified by the Board. The Board expressed its thanks to Mr. Cognevich for his service as Interim Executive Director.

**D. Michael A. Henderson, CPA – Consultant**

Mr. Henderson's last official day as Executive Director of the Board was January 15, 2013. He was re-hired as a Consultant to work part-time, as needed, and paid on an hourly basis (with his salary converted to hourly rate). Mr. Henderson served in a consulting capacity as needed to Mr. Cognevich as Interim Executive Director and will be available for training and consultation as needed for Executive Director Mrs. Saux.

**E. New Bank Signature Cards**

Board Members were asked to sign new Bank signature cards to add signing authority on the Capital One account to Mrs. Saux.

**F. Janet P. Scott – Administrative Assistant 2**

Janet P. Scott, Administrative Assistant 2, informed Mr. Cognevich that her last day of employment with the Board would be April 30, 2013. Mr. Cognevich informed the Board that the Administrative Assistant 2 position would be posted with Civil Service to begin the process of filling the position.

**G. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2013**

Board Members were reminded that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the State Ethics Board by each individual Board member on or before May 15, 2013.

**H. Reminder - One Hour of Governmental Ethics Requirement for Public Servants**

Board Members were reminded that they must complete the required one hour of education and training on the Louisiana Code of Governmental Ethics for 2013. All Board Members and staff must complete another course prior to December 31, 2013.

**I. One Hour of Sexual Harassment Training Requirement for Public Servants**

All Board Members and staff must annually complete a minimum of one hour of education and training on sexual harassment prior to December 31, 2013.

Mr. Cognevich reported that all Board Members have been registered for the course with the Department of Civil Service. Board members may use the same user IDs and passwords that were used to access the State Ethics training course.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the January 2013 Board Meeting were previously sent to Board members for review. Mr. Cognevich reported that Mrs. Hutchinson had submitted a correction to the minutes.

By motion of Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the January 2013 regular and executive session minutes as corrected.

**III. DEATHS AND RESIGNATIONS**

**A. Deaths (14)**

| <b>Name</b>               | <b>Cert. No.</b> | <b>Year Issued</b> | <b>Cert. Status</b> |
|---------------------------|------------------|--------------------|---------------------|
| Minoo N. Bhujwala         | 19435            | 1988               | A                   |
| William L. Eubank, Jr.    | B12826           | 1978               | A                   |
| Frank L. Goins            | 10338            | 1975               | A                   |
| Melba Johnson Jones       | 14818            | 1980               | A                   |
| David Duncan Messina      | 18324            | 1986               | A                   |
| Hubert J. Hansen          | 1246             | 1954               | IA                  |
| Anthony Francis Hopp, Jr. | B4683            | 1968               | IA                  |
| Malcolm Dwight Koy        | 10831            | 1976               | IA                  |
| Carolyn Lutz Lousteau     | 20950            | 1992               | IA                  |
| Donna B. Lowdermilk       | 23682            | 1998               | IA                  |
| Albert Arthur Mason       | 634              | 1941               | IA                  |
| Michael P. McCaffery      | 21409            | 1993               | IA                  |
| Sonia Pou Schmaltz        | 21224            | 1992               | IA                  |
| Richard Monroe Seal       | B2421            | 1963               | IA                  |

A moment of silence was observed in memory of the above.

**B. Resignations (16)**

The Board was informed that the following Certified Public Accountants requested that their CPA Certificates be voluntarily retired. Accordingly, their Certificates were placed in retired status.

| <b>Name</b>                 | <b>Cert. No.</b> | <b>Year Issued</b> | <b>Cert. Status</b> |
|-----------------------------|------------------|--------------------|---------------------|
| Edward J. Ardeneaux, III    | 21521            | 1993               | A                   |
| George Francis Ballard, Jr. | B8036            | 1973               | A                   |
| Richelle Ann Barbin         | 22168            | 1994               | A                   |
| Leslie Thomas Byrd          | 11303            | 1976               | A                   |
| Ann Marie Chapman           | B25106           | 2004               | A                   |
| William H. Dooley, Jr.      | 5357             | 1969               | A                   |
| Karie K. Hammond            | B24173           | 2000               | A                   |
| Charles Ray Hunt            | B12749           | 1978               | A                   |
| Susan Verberkmoes Mange     | B19671           | 1989               | A                   |
| Mark Alan Moses             | 16919            | 1984               | A                   |
| Clinton Joint Rivet         | 24142            | 2000               | A                   |
| Joan Larance Warren         | 19161            | 1988               | A                   |
| Robert John Healea          | B12825           | 1978               | IA                  |
| Henry Lee Silvia            | 13892            | 1979               | IA                  |
| David John Wasielewski      | B11026           | 1976               | IA                  |
| Connie Johnson Whitecotton  | B17824           | 1985               | IA                  |

#### **IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS**

##### **A. Expirations Due to Non-Renewal**

Mr. Cognevich informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2013 and, accordingly, were notified by mail on March 1, 2013 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registrations had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations. (362 Total: 201 Active and 161 Inactive Status).

| <b>Name</b>               | <b>Certificate Number</b> | <b>2013 A / IA</b> |
|---------------------------|---------------------------|--------------------|
| Augustus Rosales Abad     | 26984                     | A                  |
| Rodney L. Abels           | 10084                     | A                  |
| Christopher Michael Abide | 21295                     | A                  |
| Wade Hampton Adams        | 5350                      | A                  |
| Max Andrew Albert         | 26271                     | A                  |
| Thomas Jean Aldridge      | 17949                     | A                  |
| Stephanie Hebert Anderson | 18291                     | A                  |
| David Montgomery Anderson | 15201                     | A                  |
| Kwabina Appiah            | 25626                     | A                  |
| Andrew Joseph Aranyosi    | 17427                     | A                  |
| Hyppolete Joseph Astugue  | 12875                     | A                  |
| William Kyle Aymond       | 22495                     | A                  |

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| <b>Name</b>               | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|---------------------------|-------------------------------|------------------------|
| Christopher David Baer    | 27073                         | A                      |
| David Gunn Bailey         | 23782                         | A                      |
| William Dawson Baptist    | 2095                          | A                      |
| Cynthia Givens Beauregard | 23184                         | A                      |
| David Joseph Belock III   | 26624                         | A                      |
| Caryn Crochet Bernard     | 23434                         | A                      |
| Stephany Gayle Bland      | 17491                         | A                      |
| John Stewart Blouin       | 15689                         | A                      |
| William B. Boeneke        | 23192                         | A                      |
| Dirk John Boudreaux       | 22760                         | A                      |
| Robert Anthony Boullion   | 18235                         | A                      |
| Jennifer Maria Bradley    | 23932                         | A                      |
| Chris Bradley             | 20409                         | A                      |
| Richard Lynn Bratcher     | 19960                         | A                      |
| Gerard Alphonse Brechtel  | 8111                          | A                      |
| Shelly Traina Brescher    | 22995                         | A                      |
| Shawn M. Briggs           | 26944                         | A                      |
| Ronnie Glynn Broussard    | 10030                         | A                      |
| Edward Anthony Buckley    | 19481                         | A                      |
| Richard A. Buller         | 25841                         | A                      |
| Janet Tompkins Burke      | 17969                         | A                      |
| William L. Butts          | 22270                         | A                      |
| Jill Anzalone Byrd        | 20419                         | A                      |
| Dianne D. Cahanin         | 19969                         | A                      |
| Thomas E. Calamia, Jr.    | 21552                         | A                      |
| Richard J. Call, IV       | 25515                         | A                      |
| Brittany Fayth Cambas     | 26712                         | A                      |
| David Capodanno           | 26914                         | A                      |
| Tammy A. Cardinale        | 17445                         | A                      |
| Mark Alan Carr            | 18757                         | A                      |
| Brian Joseph Caruso       | 26033                         | A                      |
| Camus O'Neal Castille     | 21106                         | A                      |
| Andrea L. Caston          | 9652                          | A                      |
| Carolyn Arender Clarke    | 15836                         | A                      |
| Kimberly Savoie Clement   | 24967                         | A                      |
| Dan M. Cliffe             | 15474                         | A                      |
| Van Ward Cochran, Jr.     | 23431                         | A                      |
| Amy Catherine Cohen       | 22781                         | A                      |
| Mark Carey Comeaux        | 18998                         | A                      |
| Emile Braden Cordaro      | 18771                         | A                      |
| Peter Correia             | 26903                         | A                      |
| Patrick Cornelius Cotter  | 25261                         | A                      |

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| <b>Name</b>                  | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|------------------------------|-------------------------------|------------------------|
| Lee Berchman Crews, Jr.      | 19004                         | A                      |
| Chad Joseph DaBella          | 26214                         | A                      |
| Robert Antonio Darrow        | 25825                         | A                      |
| Duane Anthony Dufrene        | 22796                         | A                      |
| Kenneth Stephen Ebert        | 24283                         | A                      |
| William Dixon Eglin          | 23449                         | A                      |
| Robert Allen Elkowitz, Jr.   | 21353                         | A                      |
| Lennis Smith Elston          | 7630                          | A                      |
| Nancy Virginia Evans         | 18787                         | A                      |
| Christopher Joseph Fagot     | 19273                         | A                      |
| Marie Martel Fahy            | 24079                         | A                      |
| Ronald Joseph Falgoust       | 20236                         | A                      |
| David Miller Farnsworth, Jr. | 23592                         | A                      |
| Christopher Ashley Farrell   | 24698                         | A                      |
| Jeffrey Marshall Favret      | 23639                         | A                      |
| Marsha Lee Felker            | 22545                         | A                      |
| James Hastings Fendlason     | 12671                         | A                      |
| John James Ferguson          | 24750                         | A                      |
| S. Diane Ferschoff           | 22535                         | A                      |
| Kimberly A. FitzGerald       | 20237                         | A                      |
| Stuart Pierce Fleming        | 26428                         | A                      |
| Raymond H. Fonti, Jr.        | 24275                         | A                      |
| Edwin Jerome Friedrichs, Jr. | 7558                          | A                      |
| Harry Quitman Gahagan, Jr.   | 8356                          | A                      |
| Joseph Titus Gardemal, III   | 20241                         | A                      |
| Skylar Dever Giardina        | 23956                         | A                      |
| K. Justin Gibson             | 22811                         | A                      |
| Linda L. Graham              | 16224                         | A                      |
| Ping Guo                     | 26673                         | A                      |
| Eula Frances Haisty          | 20010                         | A                      |
| Benjamin C. Hall             | 25411                         | A                      |
| Denise Troxclair Hampshire   | 20117                         | A                      |
| Jennifer P. Hardin           | 26020                         | A                      |
| Finley Lee Hilliard          | 6213                          | A                      |
| John Hunter Hogan            | 14980                         | A                      |
| Harold H. Hollenshead, II    | 10469                         | A                      |
| Stephanie Bogle Hoover       | 24118                         | A                      |
| Jeffrey Ward Howard          | 26854                         | A                      |
| Stephen Hunter Howell        | 20714                         | A                      |
| Karen Aleta Hudson           | 20715                         | A                      |
| Charles Eugene Huggins       | 18302                         | A                      |
| Alice Stockholm Humphrey     | 22829                         | A                      |

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| <b>Name</b>                 | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|-----------------------------|-------------------------------|------------------------|
| Allison Rambin Jackson      | 22411                         | A                      |
| Roxanne Bonnette James      | 20385                         | A                      |
| Daniel A. Johnson           | 16832                         | A                      |
| Alfred Darrell Johnson, Jr. | 22939                         | A                      |
| Rowland D. Jones            | 15534                         | A                      |
| Stephanie Christine Kalozdi | 26414                         | A                      |
| Elena Vladimirovna Kasaju   | 21865                         | A                      |
| Steven Joseph Kiffe, Jr.    | 10898                         | A                      |
| Sharon A. Kirkpatrick       | 19547                         | A                      |
| Stephanie Gruehl Knapp      | 24114                         | A                      |
| Richard James Koch          | 15542                         | A                      |
| Steven J. Koskie            | 20268                         | A                      |
| Olayinka Olanipekun Kukoyi  | 26628                         | A                      |
| Barry L. Kyle               | 15686                         | A                      |
| Richard Sutton Lacour       | 23669                         | A                      |
| Randal C. Langford          | 21610                         | A                      |
| Aaron Calder Larkin         | 26879                         | A                      |
| Angela L. Lawrence          | 21170                         | A                      |
| Keisha Le'Obia-Rondeno      | 25153                         | A                      |
| John W. Lewis               | 12898                         | A                      |
| Leavence Peter Lirette      | 21395                         | A                      |
| Rickey Anthony Loescher     | 16263                         | A                      |
| Michael D. Long             | 25829                         | A                      |
| Jeffrey Michael Louis       | 25020                         | A                      |
| Michael Anthony Lucki       | 25845                         | A                      |
| G. Barry Lynas              | 10094                         | A                      |
| Jennifer Maliar             | 25396                         | A                      |
| Brent E. Manuel             | 25967                         | A                      |
| Albert Marquez, Jr.         | 16016                         | A                      |
| Rae Hurry Marrero           | 21306                         | A                      |
| Connie Rando Masterson      | 19322                         | A                      |
| Kenneth Mathieu, Jr.        | 23686                         | A                      |
| Amanda Ford Mathis          | 25271                         | A                      |
| Richard Carl McCallister    | 14853                         | A                      |
| Mary Ciolino McDonald       | 19080                         | A                      |
| James K. McLennan III       | 26502                         | A                      |
| Frank Walter McNabb         | 21628                         | A                      |
| Gary R. Mendoza             | 23989                         | A                      |
| Edward J. Merrick, Jr.      | 10355                         | A                      |
| Corrinne Porr Mestayer      | 26664                         | A                      |
| Tammy McCain Mitchell       | 24501                         | A                      |
| Steven C. Mogle             | 13971                         | A                      |

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| <b>Name</b>                   | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|-------------------------------|-------------------------------|------------------------|
| Louis Fredrick Monroe, Jr.    | 10838                         | A                      |
| Taree LeBlanc Montero         | 25291                         | A                      |
| Robert J. Morris              | 9579                          | A                      |
| Mohamad Motahari              | 17614                         | A                      |
| Jonte' Miller Murrey          | 18860                         | A                      |
| Eric James Neal               | 27034                         | A                      |
| Linda V. Neill                | 16817                         | A                      |
| Ray Newman                    | 24793                         | A                      |
| Leon Hieu-Luan Nguyen         | 25831                         | A                      |
| Stephen Christopher Norton    | 23998                         | A                      |
| Sara R. O'Brien               | 26551                         | A                      |
| Maria Luz Pagan               | 27035                         | A                      |
| William E. Page               | 19838                         | A                      |
| Carol Springman Pastor        | 19865                         | A                      |
| Matthew Charles Person        | 22159                         | A                      |
| Jessie Lee Peterson           | 25740                         | A                      |
| Dwaine James Plauche          | 17283                         | A                      |
| Donna Eileen Polledo          | 18897                         | A                      |
| Philip Wayne Rebowe           | 14778                         | A                      |
| Edward George Reifenberg      | 24100                         | A                      |
| Alicia Rieffel                | 22395                         | A                      |
| Kay Anderson Rizzo            | 12149                         | A                      |
| Michael E. Roach              | 15654                         | A                      |
| Gregory Paul Romig            | 19125                         | A                      |
| Eugene Francis Sanchez        | 5529                          | A                      |
| Louis Richard Sanchez         | 19612                         | A                      |
| Ken J. Schexnayder            | 17781                         | A                      |
| Claire Marie Schexnayder      | 22893                         | A                      |
| Joseph John Schmitt, Jr.      | 21442                         | A                      |
| Victoria Kay Schmuker         | 26634                         | A                      |
| Heather Douglas Sevin         | 21350                         | A                      |
| Mark Andrew Shaw              | 22179                         | A                      |
| Roland Fuller Sheehan         | 14898                         | A                      |
| James Patrick Sheffield       | 22408                         | A                      |
| Catherine M. Shimizu          | 16252                         | A                      |
| Steven Colligan Sonnier II    | 26095                         | A                      |
| Sherri Alleman Spinelli       | 20395                         | A                      |
| Nicole Lynn Starbuck-Schnelle | 26936                         | A                      |
| Belinda Bradley Stonecypher   | 16157                         | A                      |
| Karin W. Sugarman             | 21508                         | A                      |
| Joanna Emmons Summers         | 25340                         | A                      |
| Christina Yi-Huang Tang       | 26072                         | A                      |

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| <b>Name</b>               | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|---------------------------|-------------------------------|------------------------|
| Deanne Rodgers Tanksley   | 25274                         | A                      |
| Ann Elizabeth Thibodeaux  | 23359                         | A                      |
| Darryl Darnell Thomas     | 20616                         | A                      |
| Lester M. Thompson        | 19390                         | A                      |
| Alton Dale Thornton, Jr.  | 22191                         | A                      |
| Leyla My-Le Tran          | 24107                         | A                      |
| Jane Babst Truett         | 14234                         | A                      |
| Kelly Keating Uddo        | 23056                         | A                      |
| William H. Urban, III     | 10076                         | A                      |
| David Verret              | 24660                         | A                      |
| Jeremy J. Villere         | 24720                         | A                      |
| Robert Paul Vollenweider  | 20124                         | A                      |
| Gregory John Waguespack   | 23550                         | A                      |
| Lorelei Coleman Walker    | 18219                         | A                      |
| Paula Suzette Watson      | 19891                         | A                      |
| Laura Denise Whistine     | 26065                         | A                      |
| Kurt Robert Wilkin        | 21975                         | A                      |
| Charles Thomas Williams   | 19647                         | A                      |
| Alicia LaCaze Williamson  | 26127                         | A                      |
| William Roy Adams, Jr.    | 10457                         | IA                     |
| Denise Theriot Adams      | 22489                         | IA                     |
| Rhonda Jungles Albritton  | 20638                         | IA                     |
| David Michael Alcantara   | 20851                         | IA                     |
| Yvonne H. Ammerman        | 15181                         | IA                     |
| John Burton Anderson      | 19944                         | IA                     |
| Wendolyn Wood Anderson    | 25641                         | IA                     |
| Steve J. Arabie           | 15675                         | IA                     |
| Henry Scott Armstrong     | 10026                         | IA                     |
| Vikki Connolly Asselstine | 22246                         | IA                     |
| Donald Graham Baird       | 18724                         | IA                     |
| Denise Sherron Barbee     | 16623                         | IA                     |
| Dennis Paul Bent          | 20187                         | IA                     |
| Lauren Piper Berthelot    | 21916                         | IA                     |
| Cynthia R. Bettinger      | 8422                          | IA                     |
| Gaspar Frank Bivalacqua   | 10461                         | IA                     |
| Leonard Martin Blanchard  | 1726                          | IA                     |
| W. Scott Bodet            | 21091                         | IA                     |
| Lisa N. Bostick           | 16323                         | IA                     |
| Alfred P. Boudreaux, Jr.  | 5353                          | IA                     |
| Kenneth J. Boudreaux      | 18966                         | IA                     |
| Kitty Dugan Boyd          | 22514                         | IA                     |
| Leon Emile Breaux, III    | 17872                         | IA                     |

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| <b>Name</b>                   | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|-------------------------------|-------------------------------|------------------------|
| Richard Thomas Brock          | 7015                          | IA                     |
| Sharon F. Brouillette         | 20947                         | IA                     |
| Richard Lee Bubrig            | 21324                         | IA                     |
| Theresa Blank Buckley         | 18979                         | IA                     |
| William Venoy Byars, Jr.      | 10285                         | IA                     |
| Michelle A. Canerot           | 21778                         | IA                     |
| Brandon Blake Carter          | 22274                         | IA                     |
| Brian K. Castanza             | 19487                         | IA                     |
| John D. Cate, II              | 21557                         | IA                     |
| Leh-Chyun Catherine Chiao     | 16877                         | IA                     |
| Joyce K. Christensen          | 13723                         | IA                     |
| Timothy J. Claiborne          | 15217                         | IA                     |
| Roy Edward Claverie           | 6105                          | IA                     |
| Melissa S. Clayton            | 23213                         | IA                     |
| Lawrence David Coburn         | 19255                         | IA                     |
| Lester Joseph Cormier, Jr.    | 13842                         | IA                     |
| Jack Franklin Crow            | 16183                         | IA                     |
| Byron Gregory Cummings        | 17676                         | IA                     |
| Douglas Van Cunningham        | 20680                         | IA                     |
| James E. Davenport, II        | 22286                         | IA                     |
| Misty Shirey Davis            | 24395                         | IA                     |
| William McCleish Dawkins, Jr. | 11495                         | IA                     |
| Dustin Jade Duhon             | 26130                         | IA                     |
| Josephine Linarello Duke      | 20229                         | IA                     |
| Kelle Kraft Dunaway           | 16888                         | IA                     |
| Deborah Duhon Eckholdt        | 22541                         | IA                     |
| Julie Blackwell Eggins        | 18389                         | IA                     |
| Annette Carruth Ensley        | 17652                         | IA                     |
| Barbara A. Eveque             | 20907                         | IA                     |
| Mabel M. Fanguy               | 17037                         | IA                     |
| Hamid Farooqi                 | 26235                         | IA                     |
| Amy J. Fonseca                | 24438                         | IA                     |
| Todd Medevielle Fritchie      | 18503                         | IA                     |
| Stephen Mark Futrell          | 18273                         | IA                     |
| Debra DeRouen Gorman          | 19503                         | IA                     |
| Albert Wayland Green          | 1665                          | IA                     |
| Mary Hollis Green             | 17711                         | IA                     |
| Stephen Wayne Grubbs          | 21982                         | IA                     |
| David K. Guidry               | 19767                         | IA                     |
| Michael G. Hall               | 15341                         | IA                     |
| Kernan August Hand, Jr.       | 22562                         | IA                     |
| Raquel Harrison Hardy         | 23039                         | IA                     |

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| <b>Name</b>                 | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|-----------------------------|-------------------------------|------------------------|
| Vicki Grimm Herbert         | 19536                         | IA                     |
| Richard Robert Herriman     | 16110                         | IA                     |
| Micki L. Hightower          | 23261                         | IA                     |
| Matthew Kevin Hunt          | 22340                         | IA                     |
| Lynda Smith Jackson         | 20980                         | IA                     |
| Wan-Jun Jin                 | 21857                         | IA                     |
| Jane Bishop Johnson         | 15043                         | IA                     |
| Lyda Lynn Jordan            | 23973                         | IA                     |
| Lisa Leigh Kasney           | 17721                         | IA                     |
| Tony W. Khalil              | 23281                         | IA                     |
| Mary Ann Kilbourne          | 6943                          | IA                     |
| Eugene James Kliebert       | 13997                         | IA                     |
| Jennifer Wollfarth Kliebert | 24402                         | IA                     |
| Kevin Curtis Koelemay       | 20938                         | IA                     |
| Suedie Joseph LaHoste       | 18822                         | IA                     |
| Carol Anne Landry           | 17102                         | IA                     |
| Patrick Gerard Lanza        | 21873                         | IA                     |
| Thomas Gerard LeBon         | 19806                         | IA                     |
| Elizabeth Bordelon LeCorgne | 16457                         | IA                     |
| Paul Stephen LeCorgne       | 17387                         | IA                     |
| Jeff M. Lee                 | 22360                         | IA                     |
| Nerry Livingston, Jr.       | 21881                         | IA                     |
| Jerry Clyde Luttrell        | 6083                          | IA                     |
| Silvia Arnold Madeo         | 4707                          | IA                     |
| Burton Edward Mader         | 10350                         | IA                     |
| Frank D. Maggio             | 22127                         | IA                     |
| Daniel Noel Mallary         | 15555                         | IA                     |
| Wayne A. Matthew            | 21183                         | IA                     |
| Carol Ann Melan             | 23851                         | IA                     |
| Rebecca Finch Merkel        | 18934                         | IA                     |
| Kristy Czerwinski Meyer     | 19005                         | IA                     |
| Gene E. Minchew             | 3874                          | IA                     |
| Joe Harold Morgan           | 21292                         | IA                     |
| Cuc-Mai Phan Nguyen         | 21196                         | IA                     |
| Dorothy Hyatt Nicholson     | 17462                         | IA                     |
| John Njoroge                | 26373                         | IA                     |
| Louis Sawyer Nunes          | 3625                          | IA                     |
| Shawn Robert O'Brien        | 23089                         | IA                     |
| Kim Brandt Oswald           | 17328                         | IA                     |
| Phillip Wayne Owens         | 19103                         | IA                     |
| Kalpana M. Parekh           | 17763                         | IA                     |
| Lonnie August Parker        | 22873                         | IA                     |

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| <b>Name</b>                   | <b>Certificate<br/>Number</b> | <b>2013<br/>A / IA</b> |
|-------------------------------|-------------------------------|------------------------|
| S. Dupree Parker              | 22624                         | IA                     |
| David Behzad Pezeshki         | 24677                         | IA                     |
| Wayne Allen Pfeister          | 23518                         | IA                     |
| Andrew Michael Philip         | 19844                         | IA                     |
| Robert William Phillpott, Jr. | 20984                         | IA                     |
| Collette Loumiet Pierce       | 18346                         | IA                     |
| Dawn Alexander Pisciotta      | 19939                         | IA                     |
| Charlotte Coley Propes        | 16343                         | IA                     |
| Larry Clyde Rabun             | 3556                          | IA                     |
| Dale E. Redman                | 9458                          | IA                     |
| William Edwin Ricks           | 10098                         | IA                     |
| Kenneth H. Ridgdell           | 20527                         | IA                     |
| Alice Marie Ross              | 18359                         | IA                     |
| Kenneth Michael Sabathia      | 16286                         | IA                     |
| Arthur Newman Sample, III     | 19360                         | IA                     |
| George D. Sanders             | 15384                         | IA                     |
| Henry Charles Saur            | 3844                          | IA                     |
| Neophytos Andrea Savvides     | 18888                         | IA                     |
| Sandra Bridges Scheuermann    | 15759                         | IA                     |
| Mark Joseph Schexnaildre      | 19856                         | IA                     |
| Paula Karen Schlaepfi         | 23341                         | IA                     |
| Ivy Banting Schlegel          | 23342                         | IA                     |
| E. Michael Schofield          | 19860                         | IA                     |
| Patricia Cimino Shackleton    | 22015                         | IA                     |
| George E. Simmons, Jr.        | 15586                         | IA                     |
| Willoughby G. Simoneaux       | 20332                         | IA                     |
| James Carl Smith, Sr.         | 15588                         | IA                     |
| Alva Clay Smith, Jr.          | 15388                         | IA                     |
| Howard William Streiffer      | 4206                          | IA                     |
| Michael Dondero Susano        | 2900                          | IA                     |
| Patricia Montenegro Swonger   | 20064                         | IA                     |
| Philip E. Taken               | 16635                         | IA                     |
| Marcus Kade Theunissen        | 24541                         | IA                     |
| Kelly Renee Thomas            | 22660                         | IA                     |
| Richard H. Thompson           | 19391                         | IA                     |
| John Neal Thurston            | 7090                          | IA                     |
| Romayne Olivier Trahan        | 24344                         | IA                     |
| David James Trappey           | 17939                         | IA                     |
| John Newell Turley            | 24249                         | IA                     |
| John Louis Vigo, Jr.          | 14236                         | IA                     |
| Lisa Ann Watters              | 15078                         | IA                     |
| Charles E. West               | 4761                          | IA                     |

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| <b>Name</b>               | <b>Certificate Number</b> | <b>2013 A / IA</b> |
|---------------------------|---------------------------|--------------------|
| Stephanie Haydel Westholz | 21248                     | IA                 |
| Patrick Randolph Wheeler  | 21972                     | IA                 |
| Brooks Christopher White  | 23555                     | IA                 |
| Roger K. White            | 10450                     | IA                 |
| Elma Lonsdale Wilbanks    | 6058                      | IA                 |
| Debora Green Williams     | 15825                     | IA                 |
| Mark Paul Williams        | 17640                     | IA                 |
| Steven Jay Willis         | 14248                     | IA                 |
| Karen Nussbaum Wilson     | 8133                      | IA                 |
| Eric Martin Wingerter     | 17381                     | IA                 |
| Maynard M. Woodhatch      | 1058                      | IA                 |
| Penny H. Young            | 18379                     | IA                 |

**B. Reinstatements of Certificates / Inactive Status that Expired March 1, 2013**

Mr. Cognevich informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2013, reinstated their CPA Certificates or CPA Inactive Status registrations. (122 Total: 65 Active and 57 Inactive Status):

| <b>Name</b>               | <b>Certificate Number</b> | <b>2011 A / IA</b> |
|---------------------------|---------------------------|--------------------|
| David Montgomery Anderson | 15201                     | A                  |
| Stephanie Hebert Anderson | 18291                     | A                  |
| David Gunn Bailey         | 23782                     | A                  |
| Cynthia Givens Beauregard | 23184                     | A                  |
| William B. Boeneke        | 23192                     | A                  |
| Shelly Traina Brescher    | 22995                     | A                  |
| Edward Anthony Buckley    | 19481                     | A                  |
| Richard A. Buller         | 25841                     | A                  |
| William L. Butts          | 22270                     | A                  |
| Jill Anzalone Byrd        | 20419                     | A                  |
| Dianne D. Cahanin         | 19969                     | A                  |
| Richard J. Call, IV       | 25515                     | A                  |
| David Capodanno           | 26914                     | A                  |
| Tammy A. Cardinale        | 17445                     | A                  |
| Brian Joseph Caruso       | 26033                     | A                  |
| Andrea L. Caston          | 9652                      | A                  |
| Cecil Jean Cavanaugh      | 9445                      | A                  |
| Carolyn Arender Clarke    | 15836                     | A                  |
| Robert Antonio Darrow     | 25825                     | A                  |

(continued on next page)

| <b>Name</b>                 | <b>Certificate<br/>Number</b> | <b>2011<br/>A / IA</b> |
|-----------------------------|-------------------------------|------------------------|
| Christopher Joseph Fagot    | 19273                         | A                      |
| Ronald Joseph Falgoust      | 20236                         | A                      |
| Christopher Ashley Farrell  | 24698                         | A                      |
| Kimberly A. FitzGerald      | 20237                         | A                      |
| Emily Pickens Gatlin        | 25881                         | A                      |
| Ty Ames Harris              | 23038                         | A                      |
| John Hunter Hogan           | 14980                         | A                      |
| Stephanie Bogle Hoover      | 24118                         | A                      |
| Roxanne Bonnette James      | 20385                         | A                      |
| Alfred Darrell Johnson, Jr. | 22939                         | A                      |
| Daniel A. Johnson           | 16832                         | A                      |
| Justin Clarence Karr        | 18815                         | A                      |
| Steven J. Koskie            | 20268                         | A                      |
| Richard Sutton Lacour       | 23669                         | A                      |
| Randal C. Langford          | 21610                         | A                      |
| Angela L. Lawrence          | 21170                         | A                      |
| John W. Lewis               | 12898                         | A                      |
| Michael D. Long             | 25829                         | A                      |
| G. Barry Lynas              | 10094                         | A                      |
| Albert Marquez, Jr.         | 16016                         | A                      |
| Mary Ciolino McDonald       | 19080                         | A                      |
| Edward J. Merrick, Jr.      | 10355                         | A                      |
| Tammy McCain Mitchell       | 24501                         | A                      |
| Louis Fredrick Monroe, Jr.  | 10838                         | A                      |
| Mohammad Motahari           | 17614                         | A                      |
| Maria Luz Pagan             | 27035                         | A                      |
| Dwaine James Plauche        | 17283                         | A                      |
| Philip Wayne Rebowe         | 14778                         | A                      |
| Danielle Boyer Richard      | 25854                         | A                      |
| Gregory Paul Romig          | 19125                         | A                      |
| Eugene Francis Sanchez      | 5529                          | A                      |
| Ken J. Schexnayder          | 17781                         | A                      |
| Wendy Massarini Sheasby     | 22648                         | A                      |
| Steven Colligan Sonnier II  | 26095                         | A                      |
| Sherri Alleman Spinelli     | 20395                         | A                      |
| Jamie M. Tarpley            | 24183                         | A                      |
| Ann Elizabeth Thibodeaux    | 23359                         | A                      |
| Alton Dale Thornton, Jr.    | 22191                         | A                      |
| Dac Van Ung                 | 21965                         | A                      |
| Jeremy J. Villere           | 24720                         | A                      |
| Paula Suzette Watson        | 19891                         | A                      |
| Laura Denise Whistine       | 26065                         | A                      |

(continued on next page)

| <b>Name</b>                 | <b>Certificate<br/>Number</b> | <b>2011<br/>A / IA</b> |
|-----------------------------|-------------------------------|------------------------|
| Kurt Robert Wilkin          | 21975                         | A                      |
| Alicia LaCaze Williamson    | 26127                         | A                      |
| Buffy Jensen Wilson         | 23732                         | A                      |
| Tammy Renee Womack          | 18098                         | A                      |
| Christopher Michael Abide   | 21295                         | IA                     |
| John Burton Anderson        | 19944                         | IA                     |
| Henry Scott Armstrong       | 10026                         | IA                     |
| Denise Sherron Barbee       | 16623                         | IA                     |
| Rudolph Blume, III          | 23191                         | IA                     |
| Leon Emile Breaux, III      | 17872                         | IA                     |
| Thomas E. Calamia, Jr.      | 21552                         | IA                     |
| Michelle A. Canerot         | 21778                         | IA                     |
| Brian K. Castanza           | 19487                         | IA                     |
| Devaney Wilson Cheramie     | 20886                         | IA                     |
| Melissa S. Clayton          | 23213                         | IA                     |
| Jack Franklin Crow          | 16183                         | IA                     |
| Byron Gregory Cummings      | 17676                         | IA                     |
| Douglas Van Cunningham      | 20680                         | IA                     |
| James E. Davenport, II      | 22286                         | IA                     |
| Kelle Kraft Dunaway         | 16888                         | IA                     |
| Barbara A. Eveque           | 20907                         | IA                     |
| Mabel M. Fanguy             | 17037                         | IA                     |
| Amy J. Fonseca              | 24438                         | IA                     |
| Joseph R. Fritscher, III    | 16516                         | IA                     |
| Christina T. Gauthier       | 21233                         | IA                     |
| Stephen Wayne Grubbs        | 21982                         | IA                     |
| Michael G. Hall             | 15341                         | IA                     |
| Raquel Harrison Hardy       | 23039                         | IA                     |
| Harold H. Hollenshead II    | 10649                         | IA                     |
| Matthew Kevin Hunt          | 22340                         | IA                     |
| Lyda Lynn Jordan            | 23973                         | IA                     |
| Adnan Khan                  | 23666                         | IA                     |
| Jennifer Wollfarth Kliebert | 24402                         | IA                     |
| Patrick Gerard Lanza        | 21873                         | IA                     |
| Nerry Livingston, Jr.       | 21881                         | IA                     |
| Jerry Clyde Luttrell        | 6083                          | IA                     |
| Burton Edward Mader         | 10350                         | IA                     |
| Carol Ann Melan             | 23851                         | IA                     |
| Julia Katherine Nations     | 25083                         | IA                     |
| Donald Earl Nelson          | 10397                         | IA                     |
| Livia Lynn Peterson         | 19843                         | IA                     |
| Dawn Alexander Pisciotta    | 19939                         | IA                     |

(continued on next page)

| Name                        | Certificate<br>Number | 2011<br>A / IA |
|-----------------------------|-----------------------|----------------|
| Dana N. Rogers              | 19099                 | IA             |
| Alice Marie Ross            | 18359                 | IA             |
| Kenneth Michael Sabathia    | 16286                 | IA             |
| Arthur Newman Sample, III   | 19360                 | IA             |
| George D. Sanders           | 15384                 | IA             |
| Samuel Evans Sansing        | 20091                 | IA             |
| Neophytos Andrea Savvides   | 18888                 | IA             |
| Terri Heyd Shwartz          | 20098                 | IA             |
| George E. Simmons, Jr.      | 15586                 | IA             |
| Jerrell Felix Sims          | 6985                  | IA             |
| Steven Max Stern            | 22908                 | IA             |
| Patricia Montenegro Swonger | 20064                 | IA             |
| Christina Yi-Huang Tang     | 26072                 | IA             |
| Marcus Kade Theunissen      | 24541                 | IA             |
| David James Trappey         | 17939                 | IA             |
| Lynn King Wheeler           | 19645                 | IA             |
| Roger K. White              | 10450                 | IA             |
| Steven Jay Willis           | 14248                 | IA             |
| Eric Martin Wingerter       | 17381                 | IA             |

**B. Reinstatement of Inactive Status from Prior Years (0)**

Mr. Cognevich reported that there were no reinstatement of Inactive Status from prior years since the January 2013 Board Meeting.

**V. TREASURER'S REPORT**

Financial statements for the period ended March 31, 2013 were presented for the Board's review.

By motion of Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Treasurer's report.

**VI. CPA EXAMINATION**

**A. CBT Results Compared - Previous Windows and National Rates  
Performance – All candidates – By section**

**Jan-Feb 2013 – 411 sections; 353 candidates (1.16 sections per candidate):**

|                           | <b>AUD</b> |        | <b>BEC</b> |        | <b>FAR</b> |        | <b>REG</b> |        |
|---------------------------|------------|--------|------------|--------|------------|--------|------------|--------|
|                           | No.        | %      | No.        | %      | No.        | %      | No.        | %      |
| <u>Louisiana:</u>         |            |        |            |        |            |        |            |        |
| Passed sect's             | 58         | 45.67% | 51         | 52.04% | 45         | 51.72% | 49         | 49.49% |
| Failed sect's             | <u>69</u>  |        | <u>47</u>  |        | <u>42</u>  |        | <u>50</u>  |        |
|                           | <u>127</u> |        | <u>98</u>  |        | <u>87</u>  |        | <u>99</u>  |        |
| <i>National pass rate</i> |            | 45.19% |            | 53.47% |            | 47.16% |            | 47.57% |

**Oct-Nov 2012 – 661 sections; 498 candidates (1.33 sections per candidate):**

|                           | <b>AUD</b> |        | <b>BEC</b> |        | <b>FAR</b> |        | <b>REG</b> |        |
|---------------------------|------------|--------|------------|--------|------------|--------|------------|--------|
|                           | No.        | %      | No.        | %      | No.        | %      | No.        | %      |
| <u>Louisiana:</u>         |            |        |            |        |            |        |            |        |
| Passed sect's             | 91         | 50.28% | 78         | 50.32% | 66         | 43.42% | 85         | 49.13% |
| Failed sect's             | <u>90</u>  |        | <u>77</u>  |        | <u>86</u>  |        | <u>88</u>  |        |
|                           | <u>181</u> |        | <u>155</u> |        | <u>152</u> |        | <u>173</u> |        |
| <i>National pass rate</i> |            | 44.15% |            | 50.57% |            | 45.53% |            | 46.02% |

**Jul-Aug 2012 – 604 sections; 468 candidates (1.29 sections per candidate):**

|                           | <b>AUD</b> |        | <b>BEC</b> |        | <b>FAR</b> |        | <b>REG</b> |        |
|---------------------------|------------|--------|------------|--------|------------|--------|------------|--------|
|                           | No.        | %      | No.        | %      | No.        | %      | No.        | %      |
| <u>Louisiana:</u>         |            |        |            |        |            |        |            |        |
| Passed sect's             | 78         | 53.42% | 85         | 58.22% | 87         | 58.39% | 82         | 50.31% |
| Failed sect's             | <u>68</u>  |        | <u>61</u>  |        | <u>62</u>  |        | <u>81</u>  |        |
|                           | <u>146</u> |        | <u>146</u> |        | <u>149</u> |        | <u>163</u> |        |
| <i>National pass rate</i> |            | 50.08% |            | 57.63% |            | 53.91% |            | 51.26% |

**Apr-May 2012 – 501 sections; 392 candidates (1.28 sections per candidate):**

|                           | <b>AUD</b> |        | <b>BEC</b> |        | <b>FAR</b> |        | <b>REG</b> |        |
|---------------------------|------------|--------|------------|--------|------------|--------|------------|--------|
|                           | No.        | %      | No.        | %      | No.        | %      | No.        | %      |
| <u>Louisiana:</u>         |            |        |            |        |            |        |            |        |
| Passed sect's             | 60         | 39.74% | 60         | 50.00% | 44         | 40.74% | 53         | 43.44% |
| Failed sect's             | <u>91</u>  |        | <u>60</u>  |        | <u>64</u>  |        | <u>69</u>  |        |
|                           | <u>151</u> |        | <u>120</u> |        | <u>108</u> |        | <u>122</u> |        |
| <i>National pass rate</i> |            | 47.81% |            | 53.17% |            | 46.49% |            | 49.62% |

**Jan-Feb 2012 – 528 sections; 416 candidates (1.27 sections per candidate):**

|                           | <b>AUD</b> |        | <b>BEC</b> |         | <b>FAR</b> |        | <b>REG</b> |        |
|---------------------------|------------|--------|------------|---------|------------|--------|------------|--------|
|                           | No.        | %      | No.        | %       | No.        | %      | No.        | %      |
| <u>Louisiana:</u>         |            |        |            |         |            |        |            |        |
| Passed sect's             | 54         | 41.86% | 64         | 45.71%  | 56         | 47.06% | 58         | 41.43% |
| Failed sect's             | <u>75</u>  |        | <u>76</u>  |         | <u>63</u>  |        | <u>82</u>  |        |
|                           | <u>129</u> |        | <u>140</u> |         | <u>119</u> |        | <u>140</u> |        |
| <i>National pass rate</i> |            | 44.90% |            | 48.637% |            | 43.84% |            | 45.00% |

**B. Candidates Passing Examination Sections – January / February 2013 (59)**

The Board was informed that the following candidates passed the CPA examination. CPA Examination Services (CPAES) sent to these candidates a final grade letter (“passing” letter) with a CPA Certificate application enclosed, notifying them that they completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

| <b>Name</b>             | <b>Name</b>            |
|-------------------------|------------------------|
| Joshua T. Adcock        | Jean Angelico          |
| Aaron J. Ayme           | Sherri R. Bailey       |
| Mitzi L. Barousse       | Kathryn R. Blank       |
| Justin P. Bourgeois     | Sarah E. Bourgeois     |
| Stephen J. Crain        | Robert C. Darnall, Jr. |
| Clay H. Doise           | Leon D. Dyer           |
| Kacey Q. Ellenberger    | Zachary M. Fereday     |
| Elizabeth Forbin        | Kyle C. Fulenwider     |
| Meredith L. Harris      | Wyatt K. Higgins       |
| Elizabeth M. Hilton     | Rebecca J. Houston     |
| Lisa Huynh              | Richard F. Jones III   |
| Carey A. Kiff           | Beauregard R. Landry   |
| Graham L. Landry        | Kelsey E. Lee          |
| Michael D. Lints        | Amanda C. Lyles        |
| Charles F. Mackles, Jr. | Ashley McDaniel        |
| Jennifer G. McGovern    | Brandy McLin           |
| Anita K. Mitchell       | Virginia S. Moses      |
| Jennifer Mueller        | Brandon J. Novitsky    |
| John Nugent, IV         | Tara M. Oskins         |
| Anhtu M. Pham           | Sarah A. Piland        |
| Kaleb M. Plaisance      | Haley E. Reuther       |
| Joshua P. Richard       | Tiffany Robbins        |
| Rebecca Romero          | Lauren Roy             |
| Natalie Ruschak         | John D. Sides          |

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| <b>Name</b>      | <b>Name</b>         |
|------------------|---------------------|
| Landon T. Smith  | Breck E. Stagni     |
| Angela N. Sykora | Doris S. Terry      |
| Claire Tinkler   | Tani T. Vo          |
| Nicole A. Walker | Chadwick T. Walters |
| Lindsay L. Watts | Lisa Whittington    |
| Yingqin Zhang    |                     |

**C. Ratifications of Board Determinations on Exam Requests**

**1. Candidate No. 1**

The candidate had submitted a request concerning ineligibility to sit for the CPA exam caused by certain semester hours being duplicated on his Southeastern Louisiana University transcript. The Board determined that the candidate would be allowed to sit for the exam, under the condition that the exam scores would not be official or approved until he completed three non-duplicative semester hours from an accredited university no later than December 31, 2013.

**2. Candidate No. 2**

The candidate had submitted a request concerning ineligibility to sit for the CPA exam in Louisiana due to his failure to complete a specific business law course required to sit for the exam in Louisiana. The Board determined that the candidate would be allowed to sit for the exam, under the condition that the exam scores will not be official or approved until he completed three semester hours of acceptable business law from an accredited university no later than December 31, 2013.

**3. Candidate No. 3**

The candidate had submitted a request for a waiver of the 150 hour requirement to sit for the CPA exam. The candidate obtained her degree in 1982 at Southern University in Baton Rouge, with 146 hours earned. The Board exempted the candidate from the 150 hour requirement.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified its determinations on the above requests.

**D. Request for Acceptance of Military Credits**

An exam candidate submitted a request that the Board accept 11 hours of military credits.

After reviewing the information provided by the candidate, upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board approved the acceptance of the military credits.

**E. Requests for Acceptance of Community College Credits for 150 Hour Requirement**

**1. Candidate No. 4**

Upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board accepted this candidate's additional 10 hours at Delgado Community College in the Fall of 2008 toward fulfilling the 150 hour requirement.

**2. Candidate No. 5**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Harris and unanimously adopted, the Board accepted this candidate's additional hours at Baton Rouge Community College toward fulfilling the 150 hour requirement.

**F. Extension of Contract With Prometric**

The Board was informed that on March 4, 2013 the AICPA and NASBA announced that they had agreed to an extension with Prometric to administer the CPA Exam through 2019.

**G. NASBA 2012 Uniform CPA Examination Candidate Performance and School Performance**

The Board's Office received the NASBA publications 2012 Uniform CPA Examination Performance and 2012 Uniform CPA Examination School Performance. The books are available for Board Members' review.

**VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**

**A. Ratification of Original Active Certificates Issued by the Executive Director**

Mr. Cognevich informed the Board that the following individuals passed the CPA examination and submitted applications for CPA Certificates. The Interim Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A. 1 & 2):

**1. Current CPA Examination (Passed Exam After June 1999) (69)**

| <b>Name</b>             | <b>Certificate Number</b> | <b>Issue Date</b> |
|-------------------------|---------------------------|-------------------|
| Christopher Ross Travis | 27181                     | February 1, 2013  |

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| <b>Name</b>                  | <b>Certificate Number</b> | <b>Issue Date</b> |
|------------------------------|---------------------------|-------------------|
| Analisa Marielle Brady       | 27182                     | February 4, 2013  |
| Connor David Clark           | 27183                     | February 4, 2013  |
| Michael Andrew Guillot       | 27184                     | February 5, 2013  |
| Matthew Gimm Palispis Lazaro | 27185                     | February 5, 2013  |
| Jessica Lorraine Moran       | 27186                     | February 5, 2013  |
| Christina Mae Oalman         | 27187                     | February 6, 2013  |
| Margaret V. Rhodes           | 27188                     | February 6, 2013  |
| Devyn Nicole Pierce          | 27189                     | February 8, 2013  |
| Phillip A. Scalisi           | 27190                     | February 8, 2013  |
| Monica R. Taylor             | 27191                     | February 8, 2013  |
| Megan Woods Courtney         | 27192                     | February 11, 2013 |
| Georgia Yarbrough Chisholm   | 27201                     | February 27, 2013 |
| Justin T. Evans              | 27202                     | February 28, 2013 |
| Scott J. Lazarone            | 27203                     | March 14, 2013    |
| Matthew Ryan Nalls           | 27204                     | March 14, 2013    |
| Timothy Patrick O'Brien      | 27205                     | March 15, 2013    |
| Dustin Kristopher Lagos      | 27208                     | March 22, 2013    |
| Amy Marie Bailey             | 27209                     | March 22, 2013    |
| Amanda Foster Haskins        | 27210                     | March 22, 2013    |
| Jason Paul Brown             | 27211                     | March 25, 2013    |
| Edwin K. Kago                | 27212                     | March 25, 2013    |
| Nicholas Ross Dunham         | 27213                     | March 25, 2013    |
| William Todd Milburn         | 27214                     | March 25, 2013    |
| Emily Reese Schneller        | 27215                     | March 25, 2013    |
| Jean-Paul Tujague            | 27216                     | March 25, 2013    |
| Sherri R. Bailey             | 27217                     | April 2, 2013     |
| Mitzi Lynn Barousse          | 27218                     | April 2, 2013     |
| Justin Paul Bourgeois        | 27219                     | April 2, 2013     |
| Stephen James Crain          | 27220                     | April 2, 2013     |
| Tara Mackenzie Oskins        | 27221                     | April 2, 2013     |
| Breck E. Stagni              | 27222                     | April 2, 2013     |
| Angela Nicole Sykora         | 27223                     | April 2, 2013     |
| Lindsay Lyn Watts            | 27224                     | April 2, 2013     |
| Sarah Bourgeois              | 27225                     | April 2, 2013     |
| Robert Charles Darnall, Jr.  | 27226                     | April 2, 2013     |
| Leon D. Dyer                 | 27227                     | April 3, 2013     |
| Kyle Christopher Fulenwider  | 27228                     | April 3, 2013     |
| Jennifer Giardina McGovern   | 27229                     | April 3, 2013     |
| Beth Manuel Hilton           | 27230                     | April 3, 2013     |
| Richard F. Jones, III        | 27231                     | April 3, 2013     |
| Kelsey Elizabeth Lee         | 27232                     | April 3, 2013     |

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| <b>Name</b>                   | <b>Certificate Number</b> | <b>Issue Date</b> |
|-------------------------------|---------------------------|-------------------|
| Charles Frederick Mackles Jr. | 27233                     | April 3, 2013     |
| Anita Wagley Mitchell         | 27234                     | April 3, 2013     |
| Brandon Joseph Novitsky       | 27235                     | April 3, 2013     |
| Haley Elizabeth Reuther       | 27236                     | April 4, 2013     |
| Joshua Paul Richard           | 27237                     | April 4, 2013     |
| Tiffany Cheree Robbins        | 27238                     | April 4, 2013     |
| John David Sides              | 27239                     | April 4, 2013     |
| Claire Elizabeth Tinkler      | 27240                     | April 4, 2013     |
| Maura Dees Gardner            | 27244                     | April 5, 2013     |
| Christopher Jude Klein        | 27245                     | April 5, 2013     |
| Duo Li                        | 27246                     | April 5, 2013     |
| Jie Li                        | 27247                     | April 5, 2013     |
| Ashley Pitre McDaniel         | 27248                     | April 5, 2013     |
| Corey Edward Moore            | 27249                     | April 5, 2013     |
| John Julius Nugent IV         | 27250                     | April 5, 2013     |
| Lauren Nicole Rollins         | 27251                     | April 5, 2013     |
| Landon T. Smith               | 27252                     | April 5, 2013     |
| Jean Peters Angelico          | 27254                     | April 17, 2013    |
| Zachary Michael Fereday       | 27255                     | April 17, 2013    |
| Graham L. Landry              | 27256                     | April 17, 2013    |
| Jennifer Lynn Mueller         | 27257                     | April 17, 2013    |
| Lisa Whittington              | 27258                     | April 17, 2013    |
| Yingqin Jennifer Zhang        | 27259                     | April 17, 2013    |
| Rebecca Jean Houston          | 27260                     | April 17, 2013    |
| Tani T. Vo                    | 27261                     | April 22, 2013    |
| Kristina Watson Walker        | 27262                     | April 22, 2013    |
| Jennifer Sue Zundel           | 27263                     | April 22, 2013    |

**2. Reissuance of Certificates as Active (Licensed) (2)  
(Previous CPA Examination - Passed Exam Before June 1999)**

| <b>Name</b>           | <b>Certificate Number</b> | <b>Re-issue as Active Date</b> |
|-----------------------|---------------------------|--------------------------------|
| John Keith Duplechain | 23446                     | March 25, 2013                 |
| Donald E. Rosenberg   | 18206                     | March 25, 2013                 |

**B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (18)**

Mr. Cognevich informed the Board that the following CPAs who were initially licensed, and later elected not to renew their licenses, submitted applications to reinstate to active status. The Interim Executive Director evaluated the applications and the applicants' experience and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

| <b>Name</b>             | <b>Number</b> | <b>Active Certificate Reinstatement Date</b> |
|-------------------------|---------------|--|
| David Allen Brabham     | 18164         | February 1, 2013                             |
| Zebee McCullough        | 25689         | February 1, 2013                             |
| Alan Maraist Donner     | 15227         | February 1, 2013                             |
| Bernard Timothy Long    | 15729         | February 1, 2013                             |
| Nancy Markley Adams     | 22213         | February 1, 2013                             |
| Lawrence E. Mayeaux, II | 21407         | February 1, 2013                             |
| Amy Sue Hartley         | 22108         | February 21, 2013                            |
| Claire L. Lastrapes     | 17236         | February 22, 2013                            |
| Wayne Raymond Plaisance | S25612        | February 22, 2013                            |
| James L. Killen         | 20027         | February 27, 2013                            |
| Kevin R. Bradford       | B22951        | March 15, 2013                               |
| Richard H. Byrd         | 18317         | March 15, 2013                               |
| Juli Erin Comeaux       | 26105         | March 15, 2013                               |
| Sandra J. Flynn         | B20837        | April 4, 2013                                |
| Cynthia Marie Grace     | 18004         | April 4, 2013                                |
| Marcia G. Helton        | 19527         | April 4, 2013                                |
| Nicole Evette Kimes     | 25243         | April 4, 2013                                |
| Susan L. Fisher         | 18744         | April 18, 2013                               |

**C. Approval of Reciprocal Certificates Issued by the Executive Director (9)**

Mr. Cognevich informed the Board that the following individuals submitted applications for Louisiana Reciprocal Certificates. The Interim Executive Director evaluated the applications and approved the Reciprocal Certificates, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

| <b>Name</b>                  | <b>Certificate Number</b> | <b>Issue Date</b> | <b>Original State</b> |
|------------------------------|---------------------------|-------------------|-----------------------|
| Melissa Drouin Funk          | S27196                    | February 18, 2013 | GA                    |
| Emily M. Massoth             | S27197                    | February 20, 2013 | KY                    |
| Douglas Dan Penner           | B27198                    | February 20, 2013 | CA                    |
| Robert Andrew Schenck        | S27199                    | February 20, 2013 | TX                    |
| Charles Allan Stansell       | S27200                    | February 20, 2013 | AL                    |
| Karman Chan                  | S27206                    | March 15, 2013    | MD                    |
| Brian Mora                   | S27207                    | March 15, 2013    | GA                    |
| Julian Lester Alexander, III | S27242                    | April 5, 2013     | FL                    |
| Matthew Christopher Smith    | S27243                    | April 5, 2013     | IL                    |

**D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (5)**

Mr. Cognevich informed the Board that the following individuals submitted applications for transfer of CPA examination grades to Louisiana for original Louisiana CPA Certificates. The Interim Executive Director evaluated and approved the applications, as to the individuals having met the residency, examination, educational, and experience requirements, and issued the Certificates, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following Certificates (Item D):

| <b>Name</b>           | <b>Certificate Number</b> | <b>Issue Date</b> |
|-----------------------|---------------------------|-------------------|
| Claire Corinne Adkins | 27193                     | February 18, 2013 |
| Meggan Canale Murray  | 27194                     | February 18, 2013 |
| Jason Ryan Schelhaas  | 27195                     | February 18, 2013 |
| William John Thiele   | 27241                     | April 5, 2013     |
| Cookie Kim Gros       | 27253                     | April 17, 2013    |

**E. Application for Initial Certificate for Board Consideration  
Joshua Thomas Adcock**

The Board considered the experience documentation submitted by Mr. Adcock. Upon motion by Mr. Harris, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mr. Adcock had met the experience requirements and approved his application for a CPA Certificate.

JOSHUA THOMAS ADCOCK  
CERTIFICATE NO. 27264

**F. Application for Initial Certificate for Board Consideration  
Clay Hollis Doise**

The Board considered the experience documentation submitted by Mr. Doise. Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that Mr. Doise had met the experience requirements and approved his application for a CPA Certificate.

CLAY HOLLIS DOISE  
CERTIFICATE NO. 27265

**G. Application for Initial Certificate for Board Consideration  
Shelly Pichon Kahrs**

The Board considered the experience documentation submitted by Mrs. Kahrs. Upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board deferred action on Mrs. Kahrs application, pending receipt of confirmation of participation in an additional audit. Upon receipt of such confirmation, the Board will reconsider the application at the July 2013 Board Meeting.

**H. Application for Reinstatement to Active Certificate (License Reinstatement) for Board Consideration - Jeffrey Brian Kappel**

The Board considered the experience documentation submitted by Mr. Kappel. Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board disapproved Mr. Kappel’s application due to insufficient licensee supervision, because he submitted supervision by a UK Chartered accountant. The Board authorized Executive Director Mrs. Saux to approve the application upon receipt of confirmation of supervision by a licensed CPA.

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**

**A. CPA Firm Permit Expirations Due to Non-renewal**

The Board was informed that the following CPA Firms did not renew their CPA Firm Permits for 2013. Accordingly, the Firms were notified by certified mail on March 1, 2013 that their Firm Permit had expired in accordance with LRS §37:77. **(2013 - 75 Firms):**

| <b>Firm Name</b>                 | <b>Firm Permit Number</b> |
|----------------------------------|---------------------------|
| Hilliard & Hilliard, ACCPA       | 80                        |
| Richard C. McCallister, CPA      | 103                       |
| William N. Iverson, CPA, APC     | 815                       |
| Henry O. Chol, CPA               | 1275                      |
| Emile B. Cordaro, CPA            | 1288                      |
| Rowland D. Jones, CPA            | 1448                      |
| Matthew Person, CPA & Associates | 1582                      |
| Joseph John Schmitt, Jr., CPA    | 1637                      |
| Lorelei C. Walker, CPA, LLC      | 1723                      |
| Terry M. Watson, CPA             | 1730                      |
| W. Hal Wyatt, CPA                | 1755                      |
| Colette B. Cisco, CPA. APAC      | 1765                      |
| K. Justin Gibson, CPA, LLC       | 1776                      |
| William Jack Brogdon, Jr.        | 2038                      |
| Lawrence J. Jacobi, CPA, LLC     | 2049                      |
| E. A. Esparros, CPA              | 2196                      |

(continued on next page)

| <b>Firm Name</b>                     | <b>Firm Permit Number</b> |
|--------------------------------------|---------------------------|
| John H. McDonald, CPA                | 2270                      |
| Kay A. Rizzo, CPA                    | 2330                      |
| Linda V. Neill, CPA                  | 2362                      |
| Daniel A. Johnson, CPA               | 2442                      |
| Mikel L. Nesom, CPA                  | 2485                      |
| Terrel J. Lavergne, CPA              | 2646                      |
| William H. Urban, III, CPA, APC      | 2840                      |
| Thomas W. Kleinpeter Jr., CPA, APC   | 2853                      |
| Miller & White, Inc.                 | 2956                      |
| Nicholson & Company, PLLC            | 3149                      |
| W. Dawson Baptist, CPA               | 3155                      |
| Jacqueline Jackson Neal, CPA         | 3263                      |
| Michael E. Roach, CPA                | 3300                      |
| William Daniel McCaskill, CPA, APAC  | 3420                      |
| Jeff McKneely, CPA                   | 3475                      |
| M. Dennis Wilson, Ltd., APAC         | 3480                      |
| Leavence P. Lirette, CPA, APC        | 3498                      |
| Connie F. Junod, CPA                 | 3554                      |
| W. Giles Shackelford, CPA            | 3609                      |
| Alice S. Humphrey, APAC              | 3674                      |
| Ernest J. Folse III, CPA, APAC       | 3720                      |
| King, LeJeune & Schmitt, LLC         | 3963                      |
| Tammy Mitchell, CPA                  | 4101                      |
| Rick Bratcher, CPA                   | 4143                      |
| Donna T. Olivier, CPA                | 4148                      |
| Jill Anzalone Byrd, CPA              | 4150                      |
| Claire S. Hand, APAC                 | 4460                      |
| Tanya C. Stephens, CPA, APAC         | 4461                      |
| David W. Huff, CPA, LLC              | 4480                      |
| Gayle D. Daigle, CPA                 | 4484                      |
| Michelle L. Wade CPA                 | 4488                      |
| P.C. Cotter, APAC                    | 4534                      |
| Sanborn CPA, LLC                     | 4550                      |
| Hooks & Associates, LLC              | 4597                      |
| TWRV Resource Management, L.L.C.     | 4652                      |
| Glass & Company, CPAs, P.C.          | 4701                      |
| Janet Z. Bonaventure, CPA            | 4704                      |
| Strickland & Henderson, LLC          | 4720                      |
| Stadtmueller & Associates, P.S.      | 4794                      |
| Sheptoff, Reuber & Company, PC       | 4822                      |
| Person Huff CPA Group, LLC           | 4859                      |
| Richard H. Besson, CPA, LLC          | 4863                      |
| Child, Van Wagoner & Bradshaw, PLLC. | 4873                      |

(continued on next page)

| <b>Firm Name</b>                    | <b>Firm Permit Number</b> |
|-------------------------------------|---------------------------|
| Kayla Paul-Lindsey CPA Firm, P.C.   | 4879                      |
| Estess, Trevathan and Company, LLC  | 4890                      |
| James H. Fendlason, CPA             | 4894                      |
| Knight and Company, CPAs, LLC       | 4895                      |
| Robert E. Lamb, Jr. CPA             | 4896                      |
| Veillon & Gallagher, LLC            | 4903                      |
| CV Bailey Consulting, LLC           | 4920                      |
| Ayana A. Bishop, CPA, LLC           | 4924                      |
| Gary V. Hamilton, CPA               | 4925                      |
| Ankeney & Singer, LLP               | 4943                      |
| McCartney & Company P.C.            | 4974                      |
| Jennifer B. Rivere, CPA, LLC        | 4997                      |
| White Garrison & Hill, PC           | 5003                      |
| Davie Kaplan, CPA, P.C.             | 5019                      |
| Marna G. Arvie, CPA                 | 5020                      |
| Fiondella, Milone & LaSaracina, LLP | 5036                      |

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2013 (14)**

The Board was informed that the following CPA Firms, with expirations on March 1, 2013, reinstated their CPA Firm Permits:

| <b>Firm Name</b>                    | <b>Firm Permit Number</b> |
|-------------------------------------|---------------------------|
| Clarke H. Williams, CPA             | 1743                      |
| Connie F. Junod, CPA                | 3554                      |
| E. A. Esparros, CPA                 | 2196                      |
| Hilliard & Hilliard, ACCPA          | 80                        |
| Jeff McKneely, CPA                  | 3475                      |
| Kimberly Nixon Human, CPA           | 1431                      |
| Lawrence J. Jacobi, CPA, LLC        | 2049                      |
| M. Dennis Wilson, Ltd., APAC        | 3480                      |
| Sanborn CPA, LLC                    | 4550                      |
| Tammy Mitchell, CPA                 | 4101                      |
| Thomas W. Kleinpeter Jr., CPA, APC  | 2853                      |
| W. Giles Shackelford, CPA           | 3609                      |
| Vail & Knauth, LLP                  | 4819                      |
| William Daniel McCaskill, CPA, APAC | 3420                      |

### C. CPA Firm Permit Applications

The following Firms submitted applications for CPA Firm Permits. The Interim Executive Director reviewed the applications and determined that the Firms satisfied all requirements. The Interim Executive Director issued the Firm Permits, subject to Board ratification.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

#### 1. New Firm Permits (27)

| Firm Name                           | City             | Firm Permit Number | Issue Date        |
|-------------------------------------|------------------|--------------------|-------------------|
| Triche LeSieur, LLC                 | Baton Rouge, LA  | 5055               | February 1, 2013  |
| Louis A. LoBue, Jr. CPA, LLC        | Baton Rouge, LA  | 5056               | February 4, 2013  |
| Neil Carlisle, CPA, LLC             | Shreveport, LA   | 5057               | February 4, 2013  |
| Elizabeth A. Alford, CPA, LLC       | Metairie, LA     | 5058               | February 4, 2013  |
| Benham Cherry Company, P.C.         | Ridgeland, MS    | 5059               | February 19, 2013 |
| Jennifer S. Bahlinger, CPA, LLC     | Baton Rouge, LA  | 5060               | February 19, 2013 |
| Craig M. Fabacher, CPA, LLC         | Kenner, LA       | 5061               | February 19, 2013 |
| Marinela F. Hill, CPA               | Shreveport, LA   | 5062               | February 19, 2013 |
| Deborah M. McAnelly, CPA            | Shreveport, LA   | 5063               | February 19, 2013 |
| Michelle Diaz CPA CFE LLC           | New Orleans, LA  | 5064               | February 22, 2013 |
| William D. Jarrett, CPA, LLC        | Shreveport, LA   | 5065               | February 22, 2013 |
| R. Scott Stephenson, CPA, LLC       | New Orleans, LA  | 5066               | February 28, 2013 |
| Hunter, Carlisle, & Associates, LLC | Shreveport, LA   | 5067               | February 28, 2013 |
| Muslow & Juneau, LLC                | Shreveport, LA   | 5068               | March 11, 2013    |
| Bridget R. Tilley, CPA, MT, LLC     | Scott, LA        | 5069               | March 11, 2013    |
| Quigley & Miron, CPAs               | Los Angeles, CA  | 5070               | March 11, 2013    |
| Durbin & Company, LLP               | Lubbock, TX      | 5071               | March 11, 2013    |
| Melanie B.Sawyer, CPA               | Baton Rouge, LA  | 5072               | March 11, 2013    |
| Mixner & Company                    | Orlando, FL      | 5073               | March 11, 2013    |
| Jennifer H. Cobian, CPA, LLC        | Lake Charles, LA | 5074               | March 18, 2013    |
| Boyer & Ritter                      | Camp Hill, PA    | 5075               | March 18, 2013    |
| William D. Edwards, CPA             | Bastrop, LA      | 5076               | March 18, 2013    |
| Dustin M. Doucet, CPA, LLC          | Metairie, LA     | 5077               | March 18, 2013    |
| Joan M. Martin, CPA, LLC            | Lafayette, LA    | 5078               | March 22, 2013    |
| Briggs & Veselka Co., P.C.          | Houston, TX      | 5079               | March 22, 2013    |
| HLB Gross Collins, P.C.             | Atlanta, GA      | 5080               | April 10, 2013    |
| Daniel J. Robinson, CPA             | Baton Rouge, LA  | 5081               | April 10, 2013    |

**2. Reissuance of Firm Permits (Due to Change in Legal Entity) (1)**

| <b>Firm Name</b> | <b>Firm Permit Number</b> | <b>Issue Date</b> |
|------------------|---------------------------|-------------------|
| WSSCPA, LLC      | 5077                      | February 8, 2013  |

**3. Reinstatement of Firm Permits Expired In Prior Years (2)**

| <b>Firm Name</b>    | <b>Firm Permit Number</b> | <b>Issue Date</b> |
|---------------------|---------------------------|-------------------|
| Kimberly Human, CPA | 1431                      | February 19, 2013 |
| Vail & Knauth, LLP  | 4819                      | March 11, 2019    |

**D. Peer Review Items**

**1. Peer Review Oversight Committee (PROC) Reports**

Reports dated January 22, 2013, February 27, 2013 and April 14, 2013 submitted by PROC Member Mr. Updegraff, and the Annual Report prepared by PROC Members Mr. Updegraff and Mr. Lewis, were provided for the Board’s review.

**2. Report on Peer Review Items**

The Board reviewed the following report.

| <u>Item</u>                               | <u>Since January 2013<br/>Board Meeting</u> | <u>Total</u> |
|---|---|--------------|
| Agreement to Restrict Practice            | 7   | 79           |
| Agreement to Restrict Practice to SSARS 8 | 0   | 6            |
| Peer Review Extensions                    | 5   | 29           |
| Provisional Permits                       | 0   | 17           |
| Year End Changes                          | 0   | 20           |
| First Fail Letters                        | 9   | 59           |

**3. Procedures and Options – Consideration of Two Failed Peer Reviews**

Board staff developed procedures and options for the Board to consider for those Firms that receive two failed peer review reports.

The Board deferred consideration of this matter until the July 2013 Board Meeting.

**IX. RECURRING MATTERS AND DEFERRED ITEMS**

**A. Delgado Community College -  
Acceptance of Courses for Educational Requirements for the CPA Exam**

Board Consultant Mr. Henderson and Executive Director Mrs. Saux will discuss this matter further with Mr. Ron Gitz, LCPA Executive Director and the LCPA Educators Group.

**B. NASBA Items**

**1. Recommendations for Nominating Committee Members, Directors-at-Large, and Regional Directors**

The Board had previously considered that it would not send letters of support for NASBA candidates given that Mr. Harris and Mr. Tham both currently serve on the NASBA Nominating Committee and will review all candidates impartially.

Executive Director Mrs. Saux will submit a letter to NASBA nomination Mr. Tham for another term on NASBA's Nominating Committee.

**2. Report on Other NASBA Items**

Mr. Harris, Past Chairman of NASBA, reported on other NASBA topics and items of interest.

**3. Information from NASBA Concerning AICPA Ethics Codification**

The Board reviewed a letter from NASBA concerning significant changes in the AICPA Code of Professional Conduct.

**C. Society of Louisiana CPAs (LCPA)**

Ronald Gitz, LCPA Executive Director, reported on the following items.

**1. Legislative Items**

Items from the legislative session and other potential legislative issues were discussed.

**2. Other items of Interest**

Mr. Gitz discussed other matters of interest to the Board and the profession, including AICPA ethics codification, archived live CPE, reporting CPE electronically, possible annual reporting of CPE, and allowing exam candidates to sit for the exam upon attaining 120 hours of education but requiring 150 hours to obtain licensure. (continued on next page)

A motion was made by Mr. Harris, seconded by Mr. Bergeron, to allow exam candidates to sit for the exam upon attainment of a Bachelor's degree, but candidates would have to meet the 150 hour educational requirement to obtain a license in Louisiana.

The motion failed by a vote of 3 – 4.

**3. LCPA Annual Meeting**

The Board was informed that the LCPA 102<sup>nd</sup> Annual Meeting would be held June 17, 2013 at the Marriott Grand Hotel in Point Clear, Alabama.

**D. La. Rev. Stat. §37:3650 – Act No. 276  
Licensure for Individuals with Military Training and Experience**

As discussed at the January 2013 Board Meeting, Board staff will monitor other Boards' handling of this matter in their rules.

**E. CAVU (Iron Data, LLC) e-License Software**

The Board was informed that the Board's CAVU e-license System is scheduled to be converted to the more recent version of the CAVU system, the “. net” version. Also, at the January 2013 Board Meeting, the Board approved the off-site hosting of the CAVU e-license software. Mr. Henderson discussed these issues with the Board.

**X. CPE ITEMS**

**A. AICPA Ethics Course for the 2013 - 2015 CPE Reporting Period**

The AICPA Louisiana Ethics course for the 2013-2015 reporting period was recently submitted by the AICPA for review. The three courses have been combined, edited, and revised into one course. Mr. Henderson reviewed the course and reported to the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the ethics course subject to revisions recommended by Mr. Henderson. Mr. Henderson will contact the course developers.

**B. Reporting of CPE Electronically**

At the November 2012 Board Meeting, the Board directed that this matter be included on the Board's future meeting agendas in order that progress can be tracked to ensure electronic reporting in the future. The Board discussed possible options for reporting of CPE electronically.

**C. Revision of Board Rules Regarding CPE**

The Board's CPE Rules Committee (Mr. Bruno, Mrs. Honore Thomas, and Mrs. Hutchinson) will schedule a conference call in order to resume the Committee's work.

**D. CPE Extensions**

Mr. Cognevich was appointed Investigating Officer for determinations in these matters. He reported that to date, a total of 82 extensions have been granted, as follows:

|   |    |
|---|----|
| Extensions for extenuating circumstances with documentation:  | 11 |
| Extensions for 8 hours or less without Consent Order or fine: | 59 |
| Extensions requiring Consent Order and payment of fine:       | 8  |
| Extensions requiring Consent Order – fine waived              | 4  |

**E. Ratification of Board Determinations on Requests for Waiver of CPE Due to Extenuating Circumstances**

Two requests for waiver of CPE were circulated to Board Members since the January 2013 Board Meeting as follows:

**1. Certificate No. 18897**

Board Determination: Grant waiver of 86 hours of CPE. The CPA must report the 34 hours she completed.

**2. Certificate No. 17626**

Board Determination: Grant waiver of 24 hours of CPE. The CPA must report the 96 hours he completed.

Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified its determinations on these requests.

**F. Review of CPE Reporting Forms**

The Board was informed that Compliance Investigator Christy Herring performed a desk review of approximately 6,893 CPE Reporting Forms. The forms were reviewed for completeness, correct number of CPE hours, whether the correct ethics course was completed, and correct number of Accounting and Auditing hours (for those required).

**G. Failure to Submit CPE Reporting Forms**

Mr. Cognevich reported that to date 234 licensed CPAs failed to submit their CPE Reporting forms for the 2010 – 2012 reporting period. Letters will be mailed to these licensees informing them that the Board's office had not received their completed CPE Reporting Form, and that the CPE form must be submitted to the Board's office within ten days or their License will be expired.

**H. Audit of 2010 - 2012 CPE Reporting Forms**

The Board was informed that Board staff will begin the process of conducting a random sample audit of CPE reporting forms for the 2010 – 2012 reporting period. Mr. Henderson will assist with the CPE audit.

**XI. NEW MATTERS**

**A. Substantial Equivalency - Commonwealth of Northern Mariana Islands**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Commonwealth of the Northern Mariana Islands (CNMI) as substantially equivalent.

**B. Legislation Proposed by the Legislative Auditor**

The Legislative Auditor proposed an addition to Section 37:77(H) of the Accountancy Act, which would basically allow the Legislative Auditor access to any files and documents pertaining to Board review of Peer Review reports of CPAs who perform governmental audits. The Legislative Auditor asked for input on the proposed legislation. This issue was circulated to Board Members on March 27, 2013, with some proposed modifications by Mr. Cognevich and Mr. Henderson.

Chairman Mr. Tham appointed a Committee to review the issues and finalize a draft of suggested revisions. Committee members are Mr. Bruno, Mrs. Hutchinson, Mrs. Saux and Mr. Cognevich.

**C. Renewal of Contracts for Current PROC Members**

The Board considered whether to offer the contracts to the current PROC members Mr. Lewis, Mr. Updegraff, and Mr. Parker for the July 1, 2013 – June 30, 2014 fiscal year. The contracts are for \$150 per hour with a maximum of \$6,000.

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for the current PROC members for the fiscal year 2013 – 2014.

**D. Professional Service Contracts, Legal Services for Fiscal Year Ended June 30, 2014**

**1. Adams & Reese, LLP**

The professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2013 through June 30, 2014, in the amount of \$15,000, was considered for Board approval.

**2. The Derbes Law Firm, LLC**

The professional service contract for the Derbes Law Firm, LLC for the fiscal year July 1, 2013 through June 30, 2014, in the amount of \$45,000, was considered for Board approval.

**3. Shows, Cali, Berthelot & Walsh, LLP**

The professional service contract for Shows, Cali, Berthelot & Walsh, LLP, for the fiscal year July 1, 2013 through June 30, 2014, in the amount of \$15,000, was considered for Board approval.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved the above professional service contracts for fiscal year July 1, 2013 through June 30, 2014.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

The Board was informed that the Division of Administration had issued a notice stating that effective February 1, 2013, personal vehicle mileage reimbursement rates are as follows: Up to 99 miles (round trip), reimbursement is .51 per mile. Over 99 miles (round trip), reimbursement is .40 per mile.

Board Member Mrs. Honoré Thomas indicated that this provision could possibly be waived by the Department Head and may not be applicable to Board Members. Board staff will check on this matter further.

**XIII. REPORTS ON CONFERENCES / MEETINGS**

**A. NASBA 31st Annual Conference for Executive Directors and State Board Staff**

March 3 – March 6, 2013 - Tucson, Arizona  
Mr. Cognevich attended.

**B. NASBA 18<sup>th</sup> Annual Conference for State Board Legal Counsel**

March 3 – March 6, 2013 - Tucson, Arizona  
Mrs. Benefield attended.

**XIV. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA Western Regional Meeting - 2013 (Louisiana, in SW Region, participates)**

June 5 - June 7, 2013 New Orleans, Louisiana

Mr. Tham, Mr. Harris, Mrs. Honoré Thomas, Mrs. Lowe-Ardoin, Mr. Bergeron, and Mrs. Saux will attend.

**B. NASBA Eastern Regional Meeting - 2013 (not inclusive of SW region)**

June 26 - June 28, 2013 Chicago, Illinois

**C. Peer Review Oversight Committee Summit**

July 10, 2013 Nashville, Tennessee

Mrs. Saux and Board PROC Member Mr. Parker will attend.

**D. NASBA 106<sup>th</sup> Annual Meeting**

October 27 - October 30, 2013 Maui, Hawaii

Mr. Tham, Mr. Harris, Mrs. Honoré Thomas, Mrs. Hutchinson, and Mrs. Saux will attend.

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

|              |                  |
|--------------|------------------|
| May 27, 2013 | Memorial Day     |
| July 4, 2013 | Independence Day |

**XVI. NEXT BOARD MEETING**

Wednesday – Friday  
July 31 – August 2, 2013

**XVII. EXECUTIVE SESSION MATTERS**

In order to conduct administrative hearings, report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham on Wednesday, April 23 and April 24, 2013, upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board went into executive session on April 23, 2013 at 4:11 p.m. Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the executive session adjourned at 4:45 p.m.

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board went into executive session on April 24, 2013 at 9:13 a.m. Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the executive session adjourned at 4:15 p.m.

**A. Formal Administrative Hearing  
File No. 2012-27**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held April 24, 2013. After deliberation, upon motion by Mr. Tham, seconded by Mrs. Honoré Thomas, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Lowe-Ardoin, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

**B. Formal Administrative Hearing  
File No. 2011-4**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held April 24, 2013. After deliberation, upon motion by Mr. Tham, seconded by Mrs. Hutchinson, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Lowe-Ardoin, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

**C. Consideration of Whether to Forward Matters to Board Attorneys to Enforce the Provisions of Board Decisions**

**1. File Nos. 2011-19 & 2012-21**

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

**2. File No. 2011-6**

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

**3. File No. 2008-12**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

**D. Consideration of Whether to Forward Matters to Board Attorneys to Enforce the Collection of the CPA Certificate or, in the Alternative, to Note and Close the File**

**1. File No. 2010-33**

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved closing this file with the stipulation that the Respondent's file be noted concerning the collection of the Certificate.

**2. File No. 2012-10**

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved closing this file with the stipulation that the Respondent's file be noted concerning the collection of the Certificate.

**E. Consideration of Whether NASBA's ALD System is Sufficient Notice to Other State Boards of Accountancy for All Board Actions**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved NASBA's ALD System as a sufficient means of notice to other Boards of Accountancy for Board actions.

**F. Consideration of Consent Order  
File No. 2011-39**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

**G. Consideration of Consent Order  
File No. 2011-18**

Upon motion by Mr. Bruno, seconded by Mr. Harris, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

**H. Consideration of Consent Order  
File No. 2012-24**

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

**I. Files Recommended to be Closed with No Cause for Action**

1. File No. 2010-18
2. File No. 2011-38
3. File No. 2012-3
4. File No. 2012-8
5. File No. 2012-20
6. File No. 2012-26

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board found no cause for action and officially closed the above files.

**J. Files Recommended to be Closed with No Cause for Further Action**

1. File No. 2012-6
2. File No. 2012-15
3. File No. 2013-1
4. File No. 2013-2
4. File No. 2013-2
5. File No. 2013-3
6. File No. 2013-4
7. File No. 2013-5
8. File No. 2013-6
9. File No. 2013-7
10. File No. 2013-8
11. File No. 2013-9
12. File No. 2013-10
13. File No. 2013-11
14. File No. 2013-16

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board found no cause for further action and officially closed the above files.

**G. Acceptance of Reports**

Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

**XVIV. ADJOURNMENT**

**Tuesday, April 23, 2013:**

There being no further business to discuss, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 5:05 p.m. on Tuesday, April 23, 2013.

**Wednesday, April 24, 2013:**

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the meeting adjourned at 4:37 p.m. on Wednesday, April 24, 2013.